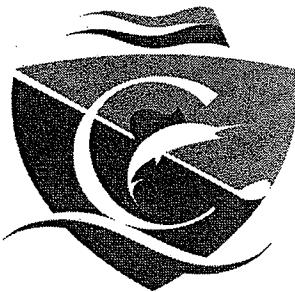


EXHIBIT C



C A P C A N A
DOMINICAN REPUBLIC

**SUMMARY BASIS BIDDING
DEVELOPMENT OF LAS IGUANAS**

10/04/2007

Private & Confidential

This document is private & confidential. Any dissemination without prior written consent by Cap Cana, S.A. is strictly prohibited.

April 10, 2007



- **Index**
- **Executive Summary**
- **Description of the Business**
- **Price of the Plot and Form of Payment**
- **Conditions for Participation**
- **Term period for Due Diligence**
- **Process and Criteria Adjudication**
- **Confidentiality**
- **Applicable Legislation**
- **Escrow Service**



Executive Summary

The present document constitutes the general terms of reference for participating in the bidding process that will be carried out by Cap Cana, S.A. (hereinafter "Cap Cana") for the sale of a portion of land of approximately 280,000 m² located within the scope of Plot 367-B-43-REMERGED.-7 within the tourism project of CAP CANA located in Juanillo, Higüey Township, La Altagracia Province, Dominican Republic (hereinafter the "Plot"), to be destined for the development of a real estate project of apartments for residential purposes. It is foreseen that the opening and adjudication of the bids will be scheduled for Monday, May 21st, of the year 2007 (hereinafter the "Date of Adjudication").

The present document has been distributed among a select and limited number of guests to participate in the bidding process (hereinafter the "Participants").

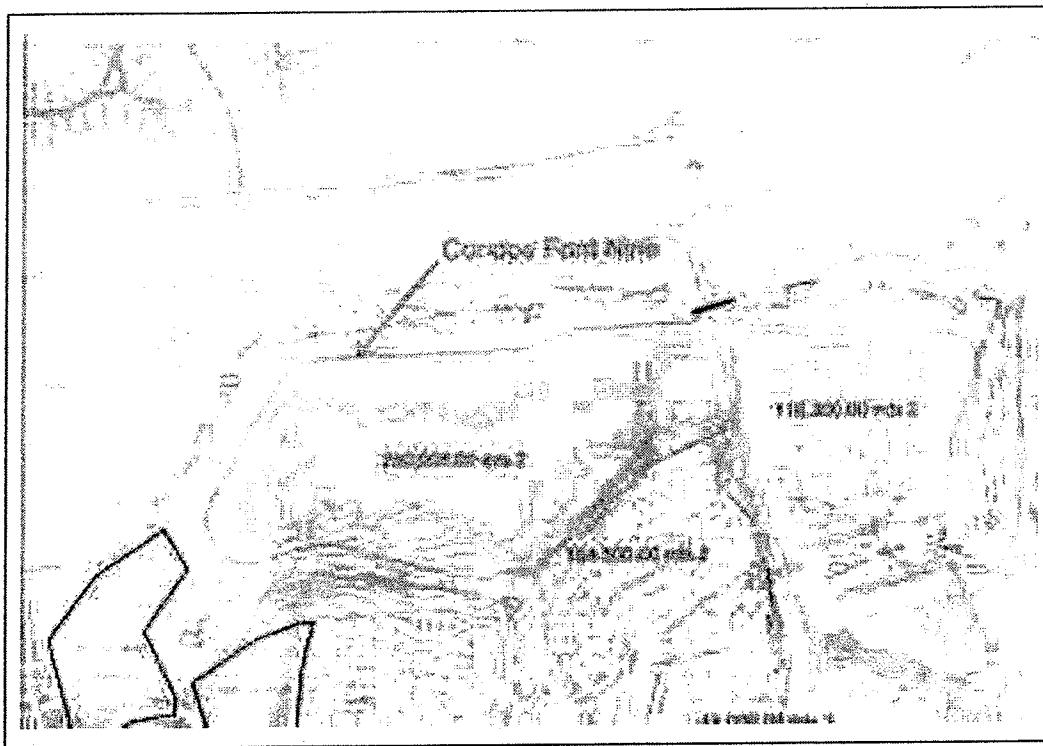
In order to participate in this bidding, interested parties should make a guarantee deposit of One Million Us Dollars (US\$1,000,000.00) in an Escrow account opened by Stewart Title Dominicana. Stewart Title Dominicana will return this deposit to participants who do not result adjudicated during the bidding, and Cap Cana will apply this deposit towards the payment of the plot, in case the participant results adjudicated during the bidding process.

1.- Identification of the Plot Object of Sale: LAS IGUANAS APARTMENTS





Located within the CAP CANA Tourism Project at the intersection of the Central Boulevard and the Access Boulevard to the hotel area, located within the Plot, South of the Racquet Village Development, East of Green village behind and North of Cap Cana Village and very close to several extremely advanced developments within the project. Surrounded by 5 of the 18 holes of the second golf course under the Nicklaus Signature brand, which construction is being assigned to a well known engineering firm approved by Jack Nicklaus.



It has been projected that this golf course will be started no later than May 2007 and its construction will not exceed more than 18 months. Our best estimate is that this golf course will be finished by 2008's last quarter.



At present the Plot is being submitted to a process of subdivision with the competent institutions of the Dominican Republic for purposes of individualizing this portion of land. In this regard, the subdivision processes as well as the issuing of the deed certificate resulting from said works are estimated to be concluded in a term period of approximately 60 days as of the present date, in the understanding that the deed certificate to be issued will be individualized with its boundaries duly defined. In the event that, at the moment of signing the Sale-Purchase Contract for the Plot (hereinafter the "Sale-Purchase Contract"), Cap Cana does not have this deed individualized, it will issue a guarantee of title granted by Stewart Title Dominicana and backed by Stewart Title Guaranty Company. This guarantee will cover all risks described in the enclosed document called "Guarantee of Title"





2.- Description of the Business

The project foresees the development of a maximum of 1,100 bedrooms (Density of 39.3 bedrooms/ha) distributed in apartments. The apartment buildings may have a maximum of 6 levels. Likewise, Cap Cana, in its capacity as developer of the CAP CANA Project, will authorize the adjudicated Participant to destine 250 bedrooms, of those making up the development, for purposes of hotel development.

Likewise, the development plans to establish a commercial area with a surface area of up to 1,000 m². Both the commercial zone and the hotel are optional components for those interested who wish to include them in their development.

The adjudicated bidder must perform all the plans and designs of his development in accordance with the guidelines established in Cap Cana's Architectural Design Guide, which plans and designs must be presented to the Cap Cana Architecture Department for approval. Likewise, the adjudicated bidder must present the plan for use of the commercial areas so that Cap Cana may approve the type of trade/business to be installed in the commercial area.

The apartments to be developed may be included in the rental programs implemented and operated directly by Cap Cana and will immediately deliver to the bidder the detailed plans of rental conditions and its attachments as soon as the bidder makes the deposit to maintain the offer.

It must be pointed out that the inclusion of the apartment rooms in Cap Cana's rental programs, allow the developer to participate in the general listing of rental units implemented and operated directly by Cap Cana, which will also be published in the Cap Cana's official web page. Likewise, the units included in this rental program will participate in all rental promotions directly carried out by Cap Cana.

The adjudicated buyer will benefit from tax exemptions delivered under Law 158-01, modified by Law 184-02, which encourages tourist development, where there is scarce growth or new zones where there is tourist potential in the DR (such as, real estate tax exemption, property tax exemption, income tax exemption, etc.) subject to established dispositions on the aforementioned legislation.

In addition, Cap Cana will not be responsible for the sale of the apartment units to the end buyer. The winning bidder developer may, in case it gets a convenient agreement for both parties, offer his units through the Cap Cana sales network without this fact meaning any commitment whatsoever for sale on the part of the company. The winning bidder must sign a Marketing and Sales Services Contract with Cap Cana, or subsidiary thereof.

For purposes of marketing and sale of the apartment units, the developer may use the CAP CANA brand in his marketing activities together with the specific name of the project, in the understanding that he will have the right to use it solely and exclusively in relation to the promotion and marketing of these apartment units, so long as he has the prior written authorization of the Cap Cana Marketing Department Directorate. A 30% of the developer's annual marketing budget must be executed through the Cap Cana marketing department on the account and order of the developer.

The end buyers of the units in this development will be considered to be members of the CAP CANA Project resort, and as such, they must pay the cost of the annual fee as well as the Project's general maintenance fee; likewise, they will have the right to acquire membership offered in the CAP CANA Project (so long as they are available at that specific moment).

Both the developer and the end buyer must comply with the provisions established in the CAP CANA Master Regulations Declaration (hereinafter "Cap Cana Master Declaration"); The CAP CANA Master Hotel Regulations Declaration (hereinafter "The Cap Cana Master Hotel Declaration"); the CAP CANA Commercial Regulations (hereinafter "the Commercial Regulations"); the CAP CANA Club Membership Regulations, and their modifications, as well as any other regulations existing within the CAP CANA Project.



All these regulations will be sent by Cap Cana to the buyer together with all the conditions and attachments, which will immediately be delivered as soon as the payment of the deposit has been made.

The plot will be given to the adjudicated participant with all the installations (a more detailed infrastructure specification will be attached to the set of conditions and attachments) which will immediately be delivered as soon as the deposit has been made.

The adjudicative developer must bear the cost of all internal infrastructure of the plot.



3.- Price of the Plot and Form of Payment

The base price for the bidding of the Plots amounts to the sum of Seventy Million United States Dollars (US\$70,000,000.00) (hereinafter the "Base Price").

Without this fact's representing any type of investment commitment or guarantee to the Participant on the part of Cap Cana, below are presented the suppositions and cash flows that constitute our technicians best estimates regarding the business that can be developed in this Plot.

REVENUES	
Number of properties (estimated)	440
Number of rooms	1,100
Average room/property	2.5
Interior area (estimated) (m ²)	156
Terrace area (estimated) (m ²)	53
Sale price (US\$/m ²)	4,250
Price per property	775,625
Total sales	341,275,000

COSTS	
Construction area m ²	91,960
Total construction area m ²	114,950
Interior construction cost US\$/m ²	850
Terrace construction cost US\$/m ²	450
Common areas construction cost US\$/m ²	650
Total construction cost US\$	83,781,500
% Sales & Marketing (over gross sales)	13.5%
% Marketing (over gross sales)	4.0%
% Sales commission (over gross sales)	9.5%
Cost of Sales & Mkt US\$	46,072,125
% G&A (over gross sales)	2.0%
G&A Cost US\$	6,825,500
Total costs	136,679,125

These suppositions on income and costs produce a positive flow of funds of US\$204.6 Million Dollars. We estimate this positive funds flow could take place in 36 months and if we applied a 25% per annum discounted rate to these flows, we have calculated a present value of this business of US\$136.3 million dollars.

The present net value of these offers, calculated with the discounted annual rate of 6%, in the case deferred payments were proposed, it should be higher than Seventy Million Dollars (US\$70,000,000.00). In the case the buyer wishes to use deferred payments with banking guarantee, Cap Cana will assume a discount of up to a maximum cost of such guarantee of 6% per annum. In case the discount guarantee comes up higher than 6% per annum, the adjudicative buyer must cover the difference.

The plot will be automatically adjudicated to the best offer received, which present net value is higher than the Adjudicatory Value. In case that none of the offers reaches this sum, Cap Cana reserves the right to adjudicate the plot to the best bidder or declare the bidding null and void.

The form of payment may vary according to the criteria of each participant, always respecting certain minimum parameters required by Cap Cana:



1. A first down payment equivalent to a minimum of twenty percent (20%) of the Base Price, on the signing of the Sale-Purchase Contract (hereinafter Date of Closing). Payment shall be transferred to the Escrow account opened for these bidding purposes at Stewart Title Dominicana, who will release said funds in favor of Cap Cana when the latter effectively presents documentation evidencing the existence of a Certificate of Deed of this plot, free of taxes, available to proceed with the transfer of the plot in favor of the adjudicate participant or otherwise presents evidence of issuance in favor of the adjudicative participant of a commitment to issue a Title Guaranty issued by Stewart Title Guaranty Co. The expenses for said action shall be incurred by Cap Cana.

2. A second payment equivalent to a minimum of twenty percent (20%) of the Base Price within eighteen (18) months as of the Date of Closing. This amount must be guaranteed through a bank guarantee, payable at the first demand, irrevocable, transferable, negotiable, and discountable, to be delivered at the moment of the signing of the Sale-Purchase Contract. The expenses for discount of guarantee - in case they apply - will be covered by Cap Cana, up to a maximum cost of 6% per annum. The guaranty bank must be internationally known. Together with the offer, the participant must render Cap Cana a letter from the bank where they agree to warrant this operation, and,

3. The last payment corresponding to the remainder of the Base Price, within thirty-six (36) months as of the Date of Closing. This sum must be guaranteed with a bank guarantee, payable at first demand, irrevocable, transferable, negotiable, and discountable. The expenses for discount of the guarantee - in case they are applicable - shall be covered by Cap Cana, up to a maximum cost of 6% per annum. The guaranty bank must be internationally known. Together with the offer, the participant must render Cap Cana a letter from the bank where they agree to warrant this operation, and,

In the event that the Participants present bids using the deferred payments described in numerals 2 and 3 above, they must issue, at the latest by Wednesday, May 16th, a certification from the guaranteeing bank officially recording the following specifications regarding the guarantees to be provided:

Risk ranking of the guaranteeing institution at the moment of issue of the certification; and the name of the entity that provides such ranking

An unequivocal mention of the business they wish to guarantee.

Information about the contact person within the guaranteeing bank who can offer additional information about this transaction.

1. Calificación de riesgo de la institución avalista al momento de la carta; y nombre del calificador de riesgo que emite dicha emisión;

2. Una mención inequívoca al negocio que pretende avalar.

3. Información de contacto de una persona dentro del banco avalista que pueda abundar en información sobre esta transacción.



4.- Conditions for Participation

The Participants interested in competing in the bidding process must return the present communication, duly signed as a signal of acceptance and approval of the terms and conditions herein established at the latest by Friday, April 20th of the year 2007. Each participant will receive on Monday the 23rd of April a communication from Cap Cana informing on how many participants have declared interest in the process.

In addition, before Friday, the 11th of May of the year 2007 each Participant must make a guarantee deposit amounting to the sum of one million of US dollars (US\$1,000,000) (hereinafter the "Guarantee Deposit") to the escrow account, indicated below, opened by Stewart Title Dominicana, S.A.. As of the payment of the Guarantee Deposit be credited to the referred account and the Escrow Agreement had been duly signed, the Participant shall be formally deemed a participant in the bidding process, to wit:

Bank Name	:Comerica Bank
Address	:2015 Manhattan Beach Blvd., Redondo Beach, CA 90278-1205, USA
Federal Routing Number	:111000753
Swift	:MNBDUS33
Account Name	:Stewart Title Dominicana, S.A.
Account Number	:1881066813
Reference:	:Cap Cana - Las Iguanas Bid

Once the Guarantee Deposit is made, the Participant shall have the right to formally receive the set of conditions and its attachments for the present bidding process, in order for the Participants to carry out the due diligence.

Stewart Title Dominicana shall reimburse the Guarantee Deposit, in a maximum term period of 10 working days as of the Adjudication Date, in the event that the Participant does not turn out to be the winning bidder. Otherwise, if the Participant is the winning bidder, said Guarantee Deposit shall immediately be applied to the price of the Sale-Purchase Contract. However, in the event that the adjudicative bidder does not purchase the plot during the time set forth in this document, the adjudication will be cancelled and will not have judicial effect among the parties involved, with no need of judicial intervention , and Cap Cana will keep the Deposit of Guarantee given by that Participant, as compensation for damage and losses.

In this sense, the Participant expresses and irrevocably authorizes Stewart Title Dominicana, S.A. to transfer to Cap Cana, the correspondent sum of the Guarantee Deposit, in case Cap Cana notifies Stewart Title Dominicana. Through a written document , copy to the Adjudicative Participant, informing the name of the Participant that has been adjudicated the Plot during this bidding, and requesting the disbursement of the Guaranty Deposit.



5.- Term Period for Due Diligence

Once the Participant has signed and returned the present document, together with the Escrow Agreement and confidentiality attachments, and received confirmation of receipt of the Guarantee Deposit in the escrow account in Stewart Title, Cap Cana will distribute the package of conditions and their attachments which will serve for performing the due diligence. Among other information, the Participant will receive the final sale-purchase contract. This contract may have modifications introduced by Cap Cana, which will automatically be communicated to all Participants. These modifications may only be introduced by Cap Cana up till Friday, May 11th, 2007; nevertheless, Cap Cana may take into consideration the suggestions which the Participants may contribute, so long as same are modifications of form which help in a better interpretation of the clauses established in the contract, without this fact's signifying in any way a commitment to modification of the contract by Cap Cana.

The Participant will have until Sunday, May 20th, 2007, to review the information referring to the Plot and to Cap Cana. During this time period they will have access to making 7 appointments with each one of the following Cap Cana executives:

- Legal Director
- Vice President for Sales and Marketing
- Vice President of Development
- Vice President of Operations
- Vice President of Finance
- Director of Architecture
- President of the Board of Administration

To such effect, each one of the Directorates and Vice Presidencies mentioned above shall name a contact person who will answer questions of the Participants during the entire period.

In this regard Cap Cana will maintain access to the corporate information necessary for these ends:

- Audited accounting statements;
- Prospectus of the issue of bonds by Bear Stearns;
- Deeds to the plot or in their absence, documentation presented for subdivision;
- Status of permits for the CAP CANA Project, so long as said information facilitates the processes of obtaining permits for the Plot applied for by the winning Participant;
- Interviews with the companies main executives.
- General, commercial, hotel, and other regulations governing the development and operation of Cap Cana;
- Any other relevant legal documentation for the project, and

In addition, Cap Cana reserves the right to receive or demand any financial and/or legal documentation that may be useful and necessary to demonstrate the winning Participant's credit capacity and verify that same is duly incorporated and updated, always in compliance with any of the provisions established in Law No. 72-02 on Laundering of Assets Resulting from the Illegal Traffic in Drugs, Controlled Substances, and Other Serious Crimes, dated June 7, 2007; and any other legislation in effect in the Dominican Republic.



6.- Process and Criteria of Adjudication

a) Process

The Participants must deliver their economic bids in a sealed envelope before 12:00 hours of Monday, May 21st, 2007, in the offices of Cap Cana, located in the Cap Cana Project's Beach Club located in Juanillo, Higuey, La Altagracia Province, Dominican Republic. This bid must include, clearly and concisely, the price offered for the Plot as well as the form of payment of the price.

Complimentary bids or modifications presented subsequent to the Opening Date shall not be accepted. In this regard, proposals received by fax or Internet will not be accepted.

All expenses incurred in the preparation and presentation of the bids will be for the account of each one of the Participants, respectively.

At 1:00 P.M. on Monday, May 21st, 2007, Cap Cana shall proceed to publicly open the envelopes containing the different bids, and the evaluation of the bids by means of the calculation of the Net Present Value (NPV) of the cash flows offered by each Participant. For purposes of obtaining the NPV for each bid, they will use, in order to discount the flows, a sole rate of 6% per annum.

In the event that a Participant, after performing the Guarantee Deposit, does not present his bid within the term period stipulated, it shall be deemed that said Participant has withdrawn from the bidding, and pursuant to this fact he shall be reimbursed the Guarantee Deposit within 10 working days as of the Adjudication Date.

To this effect, within two (2) subsequent days after the Opening Date of the bid, Cap Cana will notify, in writing, to Stewart Title Dominicana, the names of the Adjudicative Participants, so that they proceed with the reimbursement of Guaranty Deposits within the next 7 working days after the receipt of this notification.

Causes for exclusion shall include but not be limited to the following: (i) delivery outside the term periods stipulated; (ii) noncompliance with any of the bases or conditions established in the present document; (iii) errors and incomprehensible aspects of the bid.

b) Criteria

Cap Cana shall adjudicate the purchase of the Plot to that bid which offers the highest VPN, so long as the latter exceeds the Adjudication Value. In the event that none of the bids presented reaches the above specified figure, Cap Cana reserves the right to adjudicate the purchase of the Plot to the bid most nearly approximating the Adjudication Value, or to declare the bidding null and void.

Once the purchase of the Plot is adjudicated, the adjudicated or winning Participant must proceed to sign the final Sale-Purchase Contract, in a term period no greater than 30 working days as of the Date of Opening. In the event that the adjudicated or winning Participant does not sign said contract in the term period established, then the second best Participant shall have the right to substitute him in a term period no greater than 10 working days as of the date on which Cap Cana notifies it of the substitution of the winning Participant, and so subsequently with the 3rd best Participant in case the 2nd participant does not sign contract in the established term period so long as its bid exceeds the Adjudication Value. In this case the Guarantee Deposit disbursed by the first winning Participant shall not be returned (same treatment will be given to all participants deposits that being winning participants, do not sign the contract in the established term period).



If at the time of notification by Cap Cana to the next best Participant informing him that the adjudicative buyer did not meet the terms of the bidding, and Guaranty Deposit has already been returned, the new adjudicative participant must deposit again the sum of US\$1,000,000.00 in the account opened by Stewart Title Dominicana, in a period no longer than two (2) days from the date of Cap Cana's notification.

Cap Cana reserves the right to extend, at its own discretion, all the term periods established here to extend up to a maximum of 30 additional days.

7.- Confidentiality.

The Participants promise to preserve the confidentiality of the operation contemplated in the present bidding, including the terms and conditions of the transaction, contents of the contract that must be signed by the Participants, and all Confidential Information that may be so identified by Cap Cana. Confidential Information shall be understood to be: (i) the contents of the present document; (ii) any information of a confidential nature concerning the businesses or identity of the Parties, their affiliates, or related companies, the Project which is the object of the present document and the Cap Cana Tourism Project, which has not been; (ii) revealed prior to the signing of the present document. In this regard, neither of the Parties may reveal Confidential Information, unless such information is required by a public authority in compliance with the law, in which case the information may be revealed after notification to the other party of such requirement. Despite the above, it is agreed between the Parties that same may reveal the Confidential Information to their lawyers, consultants, financial advisers, investors, and lenders under the condition that said information is confidential and they must promise to keep such information confidential. The provisions of the present article shall remain in effect even when the rest of the provisions of the present document cease.

8.- Applicable Legislation

It is expressly understood in case of conflict or interpretation of the terms and regulations of the present document, that same shall be governed by the laws and courts of the Dominican Republic.

All documents to be signed as a result of the present document shall be governed by the laws and courts of the Dominican Republic.



9.- Escrow Service

Stewart Title Dominicana, S.A. will offer the services of Plica Agent or Escrow Agent, for the handling or the funds relative to the Guaranty Deposit, so that the invitees can participate in the bidding process of Plot Sale in the Cap Cana project, subject to the terms and conditions established by the Escrow Service Agreement subscribed among the Participants, Cap Cana and Stewart Title Dominicana, S.A.

Escrow Services Nature. Regarding the services of Escrow Agent, Stewart Title Dominicana, S.A. will operate as simple funds depositor all relative to the Plot bidding process among Cap Cana, the Participants, which will be received under Plica or Escrow Agent Agreement, and will be signed separately among the Participants, Cap Cana, Stewart Title Dominicana, S.A. and the Agents. Funds can solely be released, delivered or returned to any of the parts involved, in accordance with the referred contract subscribed thereof, and the only one which will establish, in each case, the obligations and faculties of Stewart Title Dominicana, S.A.

Responsibility limitations. Stewart Title Dominicana, S.A. services are offered with the purpose of facilitating the real estate transactions closing process. Stewart Title obligations are not trustees, fiduciary relationships or lawyer/client between Cap Cana and the Participants. Stewart Title, S.A. obligations are limited to those established in the Escrow Services Agreement. Consequently, it will not be responsible and will be exempt of responsibilities regarding the execution of Cap Cana's project and the obligations of Cap Cana with the Participants during the Plot bidding process. Stewart Title Dominicana, S.A. will not be responsible in any way for the legitimacy, validity, certainty, precision or legality of funds and documents given to them in custody on the part of the Participants or representative agents.

By signing this document, the undersigned, declares to know and accepts the bidding terms of the real estate product, Las Iguanas, located inside the boundaries of Cap Cana project; all bidding bases described in this document and accepts the invitation received by Cap Cana to participate in said process:

Name: _____

Signature: _____

Passport or Identification Card No.: _____

Date: _____

(Please return this page duly filled and signed to
Fax No. 1-809-688-6313, Attention: Mr. Juan Vidiella / Las Iguanas Bidding)

WHY TITLE GUARANTY?

When you decide to buy a property, you must be certain that after the sale has been completed you will be the true owner of the property. You need to be confident that no liens, encumbrances or other impediments will prevent your free use and enjoyment of the property.

Guaranty for the property owner

The same way you purchase life insurance to protect your interests, a Title Guaranty should be purchased to protect your property title interests. Your real estate investment will probably be the biggest investment you will ever make and loss of this investment can be financially devastating. You need to be certain that you are financially protected from potential losses.

What does a title guaranty provide?

- Protection against monetary losses, brought about by hidden ownership claims that may be made against the property title;
- Payment of legal expenses if the company must defend your property title against a claim covered by the Title Guaranty in the local courts;
- Payment of valid claims against your property title, up to the amount of the Title Guaranty.

Some of the risks covered by a Title Guaranty

- Invalid documents executed under expired or no existent power;
- False assumption of identity of legitimate property owner;
- Falsification of documents, legal power, and other papers related to the transfer of property title;
- Liens or other financial burdens charged to the previous property owner;
- Non-registered property easements;
- Hidden heirs of previous property owners;
- Documents executed by minors of age;
- Invalid Documents delivered after death of previous owner.

Peace of mind

Once acquired, a Title Guaranty remains in place as long as you own the property, giving you a lifetime of security and peace of mind backed not by a promise but by Stewart's financial stability. Because only one payment is required a Title Guaranty is a cost effective method of protecting your real estate investment and enhancing the value of your property.

ESCROW SERVICE

When purchasing real estate, one of the issues that must be considered is how and when the funds and documents of the transaction will be transferred and under what conditions.

Whether you are the buyer, seller, lender or borrower, you want the assurance that no funds or property will change hands until ALL of the instructions in the transaction have been followed.

The Escrow Services play an important role in real estate transactions, as the escrow company is the party responsible for safeguarding and disbursing earnest monies, option contracts and/or other documents related to the pending transaction, in strict accordance with the guidelines established by the parties involved.

Escrow can also include the accurate disbursement of payment to the seller or borrower, legal fees, taxes and other payments required in the closing process. The management of this service is important to ensuring a professional and efficient close.

Stewart's escrow services include:

- Deposit and safeguarding of funds & documents
- Check issuance/ transfer of funds
- Control and review of funds/ documents prior to disbursement
- Preparation of closing statements
- Coordination of close

Benefits of the escrow:

- Impartial 3rd party services provider
- Provides security to all parties in the transaction
- Misunderstanding and fraud prevention
- Ensures availability, protection and proper disbursement of funds

WHY STEWART?

Choosing a company to protect your investment

Recognized as one of the largest title insurance companies in the industry, Stewart's reputation is backed by a more than a century of solid financial strength. Attorneys, developers, investors, lenders, residential and commercial buyers and sellers throughout the world look for financial stability when selecting a title company and rely on Stewart to provide the ownership security essential to real estate transactions. With more than 7,800 policy-issuing offices and agencies throughout the United States and numerous international markets, Stewart's goal is to minimize risk and enhance the real estate transaction process.

Contact us

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